IN THE CLAIMS

Please amend the claims as follows:

Claim 1 (Original): A semiconductor substrate comprising:

first and second surfaces; and

an oxide film apart from said first and second surfaces and extending throughout said semiconductor substrate.

Claim 2 (Original): The semiconductor substrate according to claim 1 wherein the distance between said oxide film and said second surface corresponds to a thickness on the order of 10⁻³ of a thickness of said semiconductor substrate.

Claim 3 (Original): The semiconductor substrate according to claim 1 wherein said oxide film has a thickness of 400 to 1000 nm.

Claim 4 (Original): The semiconductor substrate according to claim 2 wherein said oxide film has a thickness of 400 to 1000 nm.

Claim 5 (Original): The semiconductor substrate according to claim 1 further comprising an epitaxial layer disposed on said first surface.

Claim 6 (Original): The semiconductor substrate according to claim 2 further comprising an epitaxial layer disposed on said first surface.

Claim 7 (Original): The semiconductor substrate according to claim 3 further comprising an epitaxial layer disposed on said first surface.

Claim 8 (Original): The semiconductor substrate according to claim 4 further comprising an epitaxial layer disposed on said first surface.

Claim 9 (Original): A semiconductor device comprising:

a semiconductor substrate having first and second surfaces;

an oxide film apart from said first and second surfaces, and extending throughout said semiconductor substrate;

an epitaxial layer disposed on said first surface; and a semiconductor element disposed in said epitaxial layer.

Claim 10 (Original): The semiconductor device according to claim 9 wherein the distance between said oxide film and said second surface corresponds to a thickness on the order of 10⁻³ of a thickness of said semiconductor substrate.

Claim 11 (Original): The semiconductor device according to claim 9 wherein said oxide film has a thickness of 400 to 1000 nm.

Claim 12 (Original): The semiconductor device according to claim 10 wherein said oxide film has a thickness of 400 to 1000 nm.

Claims 13-16 (Canceled).

Claim 17 (New): The semiconductor substrate according to claim 1 wherein said semiconductor substrate comprises silicon and contains boron in a concentration of 1×10^{18} to 1×10^{20} cm⁻³.

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Claim 18 (New): The semiconductor substrate according to claim 1 wherein the distance between said oxide film and said second surface is not less than 200 nm.

DISCUSSION OF THE AMENDMENT

New Claims 17 and 18 have been added. Claim 17 is supported in the specification at the sentence bridging pages 4 and 5. Claim 18 is supported in the specification at page 5, line 11.

No new matter has been added by the above amendment. Claims 1-12, 17 and 18 are now pending in the application.

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